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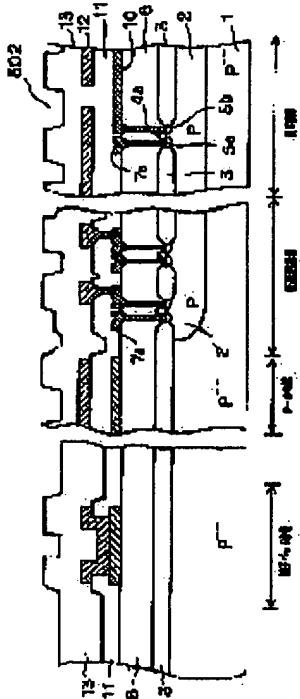
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## (54) SUBSTRATE FLATTENING METHOD, MANUFACTURE OF ELECTRO-OPTICAL DEVICE, AND MANUFACTURE OF SEMICONDUCTOR DEVICE



### (57)Abstract:

**PROBLEM TO BE SOLVED:** To provide a method for flattening a substrate, which can reduce the time necessary for a polishing step and can reduce the amount of slurry (abrasive liquid) used by obtaining a uniform polishing rate in the surface of a substrate.

**SOLUTION:** Prior to the step of polishing an insulating film 13 of a liquid crystal device, recesses 502 are etched in the surface of the insulating film, corresponding to a pixel or seal region having a low polishing rate. Thereby slurry can enter into the recesses 502, an apparent polishing rate can be increased, and a uniform polishing rate in the surface of a substrate in the polishing step can be obtained.

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